

What is claimed is:

1. A method for producing magnetic heads, comprising the steps of:
 - forming a lower non-magnetic film over a substrate;
 - forming a lower gap film over the lower non-magnetic film;
 - forming a flux guide and an MR element;
 - forming an upper gap film over the flux guide and MR element;
 - cutting the formed assembly into head element units;
 - machining the cut surface into an air bearing surface as the basic surface to be opposite a magnetic recording medium; and
 - forming magnetic shields wherein at least the magnetic shield part is formed on the basic surface of the magnetic head opposite the medium, and the height of the magnetic shields is less than the distance from the air bearing surface to the MR element.
2. The production method of Claim 1, further comprising the steps of:
 - forming a non-magnetic gap layer over the magnetic shields; and
 - forming a recording head by a planar process, wherein said recording head includes a pair of magnetic poles via the gap layer wherein the magnetic shields are formed separated by the non-magnetic layer from the recording head.
3. The method of Claim 1, further comprising the step of:
 - forming a flux guide tip after machining the cut surface into an air bearing surface as the basic surface opposite the medium, wherein at least the magnetic shield part and the flux guide tip are formed over the air bearing surface of the magnetic head, wherein the magnetic shield part and the flux guide tip exposed on the air bearing surface are fabricated by the same film formation process and are split by photolithography or etching.